IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 13TH AUGUST 2007 / 22ND SRAVANA 1929

WP(C).No. 23831 of 2007(K)

PETITIONER:

K. WILSON KUNJU, S/O.C.KUNJU KUNJU,
RESIDING AT MOROTHU CIRIL BHAVAN, NEEDOOR,
PALLIPAD VILLAGE, KARTHIKAPPALLY TALUK,
ALLEPPEY DISTRICT.

BY ADV. SRI.V.V.SURENDRAN
SRI.P.A.HARISH

RESPONDENTS:

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1. STATE OF KERALA,
REPRESENTED BY SECRETARY (TAXES),
THIRUVANANTHAPURAM.

2. THE TAHSILDAR,
MAVELIKKARA TALUK, MAVELIKKARA.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 13/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 23831 of 2007

Dated, this the 13th day of August, 2007

J U D G M E N T

Petitioner is challenging revenue recovery notice for recovery of arrears of building tax assessed in respect of the building constructed in the property that originally belonged to the petitioner. According to the petitioner, petitioner sold the undivided right in the property and nothing is reserved for himself. In the circumstances, I feel recovery should not be continued against the petitioner and since Sec. 19(2) of the Building Tax Act creates statutory charge on the building assessed for recovery of tax, it is for the 2nd respondent to assess and demand tax from the building owner and if payment is not made, attach and sell the building so assessed and recover the tax. This writ petition is disposed of directing second respondent to proceed as stated above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg